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IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF : DATE ALLOWED: 03/05/07  
SHIHO OKUNO, ET AL. : EXAMINER: TUGBANG, A.D.  
SERIAL NO: 10/796,086 :  
FILED: MARCH 10, 2004 : GROUP ART UNIT: 3729  
FOR: MAGNETORESISTANCE EFFECT :  
ELEMENT, ITS MANUFACTURING  
METHOD, MAGNETIC REPRODUCING  
ELEMENT AND MAGNETIC MEMORY

AMENDMENT UNDER 37 CFR §1.312

COMMISSIONER FOR PATENTS  
ALEXANDRIA, VIRGINIA 22313

SIR:

Before issuance as a patent, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.

*Entry Approved*  
*4/22/07*